Product Cost Calculations for the WELL

First Quarter	1991 Actuals	1990 Actuals	Budget 1991 Projected
Hours in quarter	2160	2160	2160
Ports available	66	34	66
Port-hours in quarter	142560	73440	142560
Average Revenue/Port-hour	1.73	2.18	1.63
* Direct Cost/Port-hour	0.41	0.49	0.45
Gross Margin/Port-hour avail	1.32	1.69	1.18
** Indirect Cost/Port-hour	0.95	1.34	1.02
Profit/Port-hour	0.37	0.35	0.16

* ** DEFNS?

Product Cost Calculations for the WELL -- 1st Qtr 1991

First Quarter	1991 Actuals	1990 Actuals	Budget 1991 Projected
Hours in quarter	2160	2160	2160
Ports available	66	34	66
Port-hours in quarter	142560	73440	142560
Average Revenue/Port-hour	1.69	2.18	1.63
Direct Cost/Port-hour	0.36	0.49	0.45
Gross Margin/Port-hour	1.33	1.69	1.18
Indirect Cost/Port-hour	0.94	1.34	1.02
Profit/Port-hour	0.39	0.35	0.16